

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

<b>In re:</b>	)	<b>Chapter 7</b>
	)	
<b>JII LIQUIDATING, INC. f/k/a</b>	)	<b>Case No. 05-25909</b>
<b>JERNBERG INDUSTRIES, INC.; JSI</b>	)	<b>(Jointly Administered)</b>
<b>LIQUIDATING, INC. f/k/a JERNBERG</b>	)	
<b>SALES, INC; and</b>	)	<b>Bankruptcy Judge John H. Squires</b>
<b>IM LIQUIDATING, LLC f/k/a IRON</b>	)	
<b>MOUNTAIN INDUSTRIES, LLC,</b>	)	<b>Hearing Date: December 22, 2011</b>
	)	<b>Hearing Time: 9:30 a.m.</b>
<b>Debtors.</b>	)	

**NOTICE OF FINAL FEE APPLICATION**

To: See Attached Service List

On November 22, 2011, McGuireWoods, LLP (“McGuireWoods”) filed the Final Application (the “Application”) of McGuireWoods LLP for Allowance of Compensation And Reimbursement of Expenses As Counsel For the Trustee. McGuireWoods seeks \$82,384.50 in final compensation and \$2,726.70 in final expense reimbursement and awarding, on a final basis, fees and expenses of McGuireWoods previously allowed by the Court.

Copies of the Application and all supporting documentation are available for review upon written request to Paul J. Catanese, McGuireWoods LLP, 77 W. Wacker Drive, Suite 4100, Chicago, IL 60601, facsimile: (312) 920-3697, and electronic mail: pcatanese@mcguirewoods.com, or, with a valid password, through the PACER system on the website for the United States Bankruptcy Court for the Northern District of Illinois (Eastern Division) (the “Bankruptcy Court”) at [www.ilnb.uscourts.gov](http://www.ilnb.uscourts.gov).

A hearing (the “Hearing”) will be held on the Application on December 22, 2011, at the hour of 9:30 a.m. before the Honorable John H. Squires, United States Bankruptcy Judge (or any

judge who may be sitting in his stead) in Courtroom 680 of the Bankruptcy Court located at 219 South Dearborn Street, Chicago, Illinois.

Your rights may be affected. You should read these papers carefully and discuss them with your attorney. If you do not have an attorney, you may wish to consult one.

If you do not want the Court to grant the Application, then on or before December 22, 2011, you or your attorney must file a written Objection to the Application, which should explain the reasons why you object, with the Clerk of the Bankruptcy Court at 219 South Dearborn Street, Chicago, Illinois, and/or appear at the Hearing on December 22, 2011, at 9:30 a.m.

If you do not object, the Court may grant the relief requested.

Dated: November 22, 2011

By /s/ Paul J. Catanese  
*One of the Attorneys for*  
*Richard J. Mason, Trustee*

Richard J. Mason (ARDC #01787659)  
Paul J. Catanese (ARDC #06292530)  
MCGUIREWOODS LLP  
77 W. Wacker Drive, Suite 4100  
Chicago, IL 60601  
(312) 750-3536

**CERTIFICATE OF SERVICE**

The undersigned, an attorney, certifies that he caused copies of the **Notice of the Final Application of McGuireWoods LLP, Counsel to the Trustee, for Allowance of Compensation and Reimbursement of Expenses**, to be served upon those parties on the attached Service List via United States mail, proper postage affixed thereto this 22nd day of November 2011. The entire motion, along with all exhibits, is being served upon all individuals whose e-mail addresses are registered with the ECF filing system.

/s/ Paul J. Catanese

**SERVICE LIST**

Thomas V. Askounis, Esq.  
Askounis & Darcy  
401 N. Michigan Ave.  
Suite 550  
Chicago, IL 60601  
FAX: 312/784-2410  
[taskounis@askborst.com](mailto:taskounis@askborst.com)

Associate Area  
Counsel SB SE  
Internal Revenue Service  
200 W. Adams Street  
Suite 2300  
Chicago, IL 60605-9244  
FAX: 312-368-8710

Carson Fischer PLC  
Joseph M. Fischer  
4111 Andover Road  
West Bldg. 2<sup>nd</sup> Floor  
Bloomfield Hills, MI 48302  
PHONE: 248-644-4840  
FAX: 248-644-1832  
[jfischer@carsonfischer.com](mailto:jfischer@carsonfischer.com)

Edmond M. Burke  
Joshua S. Hyman  
Chuhak & Tecson PC  
30 South Wacker Drive  
Suite 2600  
Chicago, IL 60606  
FAX: 312-444-9027  
[eburke@chuhak.com](mailto:eburke@chuhak.com)  
[jhyman@chuhak.com](mailto:jhyman@chuhak.com)

A. Jeffrey Zappone  
CM&D Management Services  
LLC  
303 West Madison  
Suite 1600  
Chicago, IL 60606  
FAX: 312-220-0101  
[jzappone@c-m-d.com](mailto:jzappone@c-m-d.com)

Joel A. Stein  
Deutsch, Levy & Engel,  
Chartered  
225 W. Washington Street  
Suite 1700  
Chicago, IL 60606  
FAX: 312-346-1859  
[joelastein@dlc.com](mailto:joelastein@dlc.com)

Andrew J. Olejnik  
Jenner & Block  
353 N. Clark Street  
Chicago, IL 60654-3456  
312/222-9350  
FAX: 312/527-0484  
[aolejnik@jenner.com](mailto:aolejnik@jenner.com)

Michael C. Hammer, Esq.  
Dickinson Wright PLLC  
301 E. Liberty Street  
Suite 500  
Ann Arbor, MI 48104  
FAX: 734-623-1625

Dawn R. Copley Esq.  
Dickinson Wright PLLC  
500 Woodward Avenue  
Suite 4000  
Detroit, MI 48226  
FAX: 313-223-3598

DLA Piper Rudnick  
David N. Missner  
Marc I. Fenton  
Alex Terras  
203 North LaSalle Street  
Suite 1900  
Chicago, IL 60601  
PHONE: 312-368-7082  
FAX: 312-236-7516  
[marc.fenton@dlapiper.com](mailto:marc.fenton@dlapiper.com)  
[david.missner@dlapiper.com](mailto:david.missner@dlapiper.com)

Barbara L. Yong  
Field & Golan LLP  
70 West Madison Street, Suite  
1500  
Chicago, IL 60602  
FAX: 312-263-0939  
[blyong@fieldgolan.com](mailto:blyong@fieldgolan.com)

Michael D. Lee  
Robert J. Trizna  
Schyuler Roche & Zwirner  
One Prudential Plaza  
130 E. Randolph Drive  
Suite 3800  
Chicago, IL 60601  
FAX: 312-565-8300  
[mlee@srzlaw.com](mailto:mlee@srzlaw.com)  
[rtrizna@srzlaw.com](mailto:rtrizna@srzlaw.com)

Robert B. Weiss  
Aaron M. Silver  
Honigman Miller  
Schwartz & Cohn  
2290 First National Building  
Detroit, MI 48225  
FAX: 313-465-7597  
[rweiss@honigman.com](mailto:rweiss@honigman.com)  
[asilver@honigman.com](mailto:asilver@honigman.com)

Illinois Department of Revenue  
Attn Collections Div  
101 W Jefferson  
PO Box 19035  
Springfield, IL 62794-9035  
PHONE: 217-782-3336  
FAX: 217-782-4217

Intermet Decatur Foundry  
c/o Intermet Corporation  
Gregory Wahowiak  
301 Commerce Street  
Suite 2901  
Fort Worth, TX 76102-4140  
PHONE: 817-348-9190  
FAX: 866-833-3583

Jerry Switzer  
Polsinelli Shughart PC  
161 N. Clark Street  
Suite 4200  
Chicago, IL 60601  
PHONE: 312/923-2974  
FAX: 312-873-2926  
[jswitzer@polsinelli.com](mailto:jswitzer@polsinelli.com)

Ilana N. Glazier  
Jones Day  
77 West Wacker Drive  
35<sup>th</sup> Floor  
Chicago, IL 60601  
FAX: 312-782-8585  
[jglazier@jonesday.com](mailto:jglazier@jonesday.com)

Heather Lennox  
Ryan T. Routh  
Jones Day  
901 Lakeside Avenue  
Cleveland, OH 44114  
FAX: 216-579-0212  
[hlennox@jonesday.com](mailto:hlennox@jonesday.com)  
[rrouth@jonesday.com](mailto:rrouth@jonesday.com)

Matthew Olins  
John P. Sieger  
Katten Muchin  
Rosenman LLP  
525 West Monroe Street  
Chicago, IL 60661-3693  
FAX: 312-902-1061  
[john.sieger@kattenlaw.com](mailto:john.sieger@kattenlaw.com)

James S. Carr, Esq.  
Edward Leen  
Kelley Drye Warren LLP  
101 Park Avenue  
New York, NY 10178  
FAX: 212-808-7897  
[jcarr@kelleydrye.com](mailto:jcarr@kelleydrye.com)  
[eleen@kelleydrye.com](mailto:eleen@kelleydrye.com)

Kurtzman Carson Consultants  
LLC  
Jason Jay Scott  
2335 Alaska Ave.  
El Segundo, CA 90245-4808  
PHONE: 310-823-9000  
FAX: 310-751-1549  
[jscott@kccllc.com](mailto:jscott@kccllc.com)

LaSalle Bank NA  
John M. Schuessler  
135 S. LaSalle Street  
Suite 2140  
Chicago, IL 60603  
PHONE: 312-904-8618  
FAX: 312-904-8169

Mac Steel  
624 Black Satchel Road  
Charlotte, NC 28216-3458  
PHONE: 800-876-7833  
FAX: 517-782-8736

Gary D. Santella  
Rein Krammer  
Masuda Funai Eifert & Mitchell,  
Ltd.  
203 N. LaSalle Street  
Suite 2500  
Chicago, IL 60601-1262  
PHONE: 312-245-7500  
FAX: 312-245-7467  
[gsantella@masudafunai.com](mailto:gsantella@masudafunai.com)

Republic Engineered Products  
George E. Strickler  
2633 Eighth Street  
Canton, OH 44704-2311  
PHONE: 800-232-7157 x3283  
FAX: 330-670-7002

Shaw Gussis Fishman LLC  
Steven B. Towbin  
321 N. Clark Street, Suite 800  
Chicago, IL 60601  
PHONE: 312-276-1333  
FAX: 312-980-3888  
[stowbin@shawgussis.com](mailto:stowbin@shawgussis.com)  
[mradtke@shawgussis.com](mailto:mradtke@shawgussis.com)

Andrew J. Abrams  
Sugar Friedberg  
30 North LaSalle Street  
Suite 3000  
Chicago, IL 60602  
PHONE: 312-704-9400  
FAX: 312-372-7951  
[aabrams@sff-law.com](mailto:aabrams@sff-law.com)

Paula K. Jacobi, Esq.  
Barnes & Thornburg LLP  
1 North Wacker Drive  
Suite 4400  
Chicago, IL 60606  
312 214 4866  
Fax : 312 759-5646  
[pjacobi@btlaw.com](mailto:pjacobi@btlaw.com)

United States Attorney Office  
Patrick J. Fitzgerald  
219 S. Dearborn Street, 5th Flr  
Chicago, IL 60604  
PHONE: 312-353-5300  
FAX: 312-353-2067

United States Trustee  
Kathryn M. Gleason  
219 South Dearborn Street,  
Room 873  
Chicago, IL 60604  
PHONE: 312-886-5785  
FAX: 312-886-5794  
[kathryn.m.gleason@usdoj.gov](mailto:kathryn.m.gleason@usdoj.gov)

Wildman Harrold  
Scott A. Semenek  
225 W. Wacker Dr., Suite 3000  
Chicago, IL 60606  
PHONE: 312-201-2162  
FAX: 312-201-2555

Mark Thomas  
Proskauer Rose  
Three First National Plaza  
70 West Madison, Suite 3800  
Chicago, IL 60601  
FAX: 312/962-3551  
[mthomas@proskauer.com](mailto:mthomas@proskauer.com)

Wisconsin Steel &  
Tube Corp  
Michael F. Poehlmann  
1555 N. Mayfair Rd.  
Milwaukee, WI 53226  
PHONE: 414-453-4441  
FAX: 414-453-0789

Michael A. Cox, Attorney  
Heather M. Durian,  
Asst. Attorney General  
State of Michigan  
Department of Treasury  
P.O. Box 30754  
Lansing, MI 48909  
PHONE: 517-373-3203  
FAX: (517) 373-3042

Scott N. Opincar  
McDonald Hopkins Co., LPA  
600 Superior Avenue  
E. Suite 2100  
Cleveland, OH 44114  
FAX: 216-348-5474

Mitchell L. Marinello  
Joseph S. Nacca  
Novack and Macey LLP  
100 N. Riverside Plaza  
Chicago, IL 60606  
FAX: 312-419-6928  
[mlm@novackandmacey.com](mailto:mlm@novackandmacey.com)

William McCarron, Jr.  
Office of Chief Counsel  
Pension Benefit Guaranty  
Corporation  
1200 K. Street NW  
Washington, DC 20005  
FAX: 202-326-4112  
[Mccarron.william@pbgc.gov](mailto:Mccarron.william@pbgc.gov)

Martin B. Tucker  
Frost Brown Todd LLC  
250 W. Main Street  
Suite 2700  
Lexington, KY 40507-1749  
FAX: 859-231-0011

Eugene J. Geekie, Jr.  
Schiff Hardin LLP  
6600 Sears Tower  
Chicago, IL 60606  
FAX: 312-258-5700  
[egeekie@schiffhardin.com](mailto:egeekie@schiffhardin.com)

Pedersen & Houpt  
161 N. Clark Street  
Suite 3100  
Chicago, IL 60601-3242  
FAX: 312/261-2256

Alexander D. Kerr Jr.  
Bruce Wald  
Tishler & Wald Ltd.  
200 South Wacker Drive  
Suite 3000  
Chicago, IL 60606  
FAX: 312-876-3816  
[akerr@tishlerwandwald.com](mailto:akerr@tishlerwandwald.com)  
[bwald@tishlerandwald.com](mailto:bwald@tishlerandwald.com)

R. Scott Alsterda  
Ungaretti & Harris LLP  
3500 Three First  
National Plaza  
Chicago, IL 60602  
FAX: 312-977-4405  
[rsalsterda@uhlaw.com](mailto:rsalsterda@uhlaw.com)

David R. Jury  
Assistant General Counsel  
United Steel Workers  
Five Gateway Center  
Room 807  
Pittsburgh, PA 15222  
FAX: 412-562-2574  
[djury@steelworkers-usw.org](mailto:djury@steelworkers-usw.org)

Richard Bendix  
Dykema Gossett PLLC  
10 S. Wacker Drive  
Suite 2300  
Chicago, IL 60606  
FAX: 866-698-0830

Gregory J. Jordan  
Apostol, Kowal &  
Jordan, Ltd.  
222 S. Riverside Plaza  
Suite #1550  
Chicago, IL 60606  
(312) 854-7180 (Telephone)  
(312) 276-9285 (Facsimile)

Shawn M. Christianson  
Buchalter Nemer  
333 Market Street, 25<sup>th</sup> Floor  
San Francisco, CA 94105-2126  
FAX: 415-227-0770  
[schristianson@buchalter.com](mailto:schristianson@buchalter.com)

David C. Bargamian  
Leo J. Gibson  
Barris Scott & Driker PLLC  
211 W. Fort St., 15<sup>th</sup> Floor  
Detroit, MI 48226  
FAX: 313-965-2493

Richard C. Jones  
Jones & Jacobs  
77 W. Washington  
Chicago, IL 60601  
FAX: 312/419-9114

Tennessee Department of  
Revenue  
c/o TN Attorney General's  
Office  
Bankruptcy Division  
P.O. Box 20207  
Nashville, TN 37202  
FAX: 615-741-3334

Lauren N. Nachinson, Esq.  
Quarles & Brady LLP  
300 N. LaSalle Street  
Suite 4000  
Chicago, IL 60661  
FAX: 312-632-1783  
[lauren.nachinson@quarles.com](mailto:lauren.nachinson@quarles.com)

Republic Engineered Products  
Attn: Janet Hartline  
2633 Eighth Street  
Canton, OH 44704-2311  
FAX: 330-670-7029

Fuji Machine America Corp.  
Attn: Mary Ann Fleischmann  
171 N. Corporate Woods Pkwy.  
Vernon Hills, IL 60061  
FAX: 847-821-7815

Mac Steel  
555 State Road  
Bensalem, PA 19020  
FAX: 215/245-3360

Kay Manufacturing Co.  
Attn: Steve Pelke  
602 State Street  
Calumet, IL 60409  
FAX: 708-862-8122

Intermet Decatur Foundry  
Attn: Jeff Cochran  
5366 Paysphere Circle  
Chicago, IL 60674  
FAX: 217-425-6662

The Timken Company  
Attn: Mike Szum  
75 Remittance Drive.  
Ste. 1073  
Chicago, IL 60675  
FAX: 330-471-4388

Tunnell Consulting  
Attn: Raymond L. Manganelli  
900 E. Eighth Ave., Ste. 106  
King of Prussia, PA 19406  
FAX: 610-337-1884

Doall Chicago  
Attn: K. Morrill  
4436 Paysphere Circle  
Chicago, IL 60674  
FAX: 847-824-4340

Wisconsin Steel & Tube  
Attn: Tom Herrmann  
1555 North Mayfair Road  
P. O. Box 25365  
Milwaukee, WI 53226  
FAX: 414-453-0789

Finkl & Sons, Inc.  
Attn: Mike Pelicani  
2011 North Southport  
Chicago, IL 60614  
FAX: 773-348-5347

Zurich American Ins. Co.  
Attn: Scott Humphrey  
1400 American Lane  
Tower 2, 9<sup>th</sup> Floor  
Schaumburg, IL 60196  
FAX: 847-240-8050

Welding Alloys USA, Inc.  
Attn: Dominic Steckay  
8535 Dixie Highway  
Florence, KY 41042  
FAX: 859-525-9094

Mitsubishi Material USA  
Attn: Yuki  
P. O. Box 51377  
Los Angeles, CA 90051-3777  
FAX: 800-643-4909

AML Industries  
Attn: T. Kratzner  
P. O. Box 4110  
Warren, OH 44482  
FAX: 330-399-5005

Motion Industries  
Attn: M. Eckhoff  
P. O. Box 98412  
Chicago, IL 60693  
FAX: 312-850-4085

Labor Temps  
Attn: Steve Swerdloff  
5620 Cermak Road  
Cicero, IL 60804  
FAX: 708-652-8283

CBRE (CB Richard Ellis)  
Attn: Deborah Reed  
20 N. Martingale Rd.  
Suite 100  
Schaumburg, IL 60173  
FAX: 847-517-4384

Sentry Insurance  
Attn: Ken Erler,  
Associate Counsel  
1800 Northpoint Drive  
Stevens Point, WI 55481-1253  
FAX: 715-346-7028

Howell Welding Corp.  
Attn: Janet  
1071 Waveland Avenue  
Franklin Park, IL 60131  
FAX: 630-616-1102

Pat Mooney, Inc.  
Attn: P. Thornton  
502 S. Westgate Street  
Addison, IL 60101-4525  
FAX: 630-543-5584

Perkins Products  
Attn: R. Perkins  
7025 W. 66<sup>th</sup> Place  
Bedford Park, IL 60638  
FAX: 708-458-2057

Durmat, Inc.  
Attn: William E. Thomas  
11122 I-45 South, Ste. 1  
Conroe, TX 77302  
FAX: 936-539-2470

Ford Tool & Machining Co.  
Attn: Tom Chustak  
2205 Range Road  
Rockford, IL 61111  
FAX: 815-633-0380

Bohler Thyssen Welding  
10401 Greenbough Dr.  
Stafford, TX 77477  
FAX: 281-499-4347

Aramark Uniform Services  
Attn: Mike Straus  
4200 South Halsted, Ste. 604  
Chicago, IL 60609  
FAX: 773-376-0680

Ervin Industries, Inc.  
Attn: K. Monty  
3893 Research Park Drive  
Ann Arbor, MI 48108  
FAX: 734-663-0136

Mid-America Propane Co.  
Attn: Veril Elms  
5050 North River Road  
Schiller Park, IL 60176  
FAX: 847-233-7129

McMaster-Carr Supply Co.  
Attn: Darren Finke  
600 County Line Road  
Elmhurst, IL 60126  
FAX: 630-834-9427

Michigan Welding  
Attn: Larry Ulry

31125 Fraser Drive  
Fraser, MI 48026  
FAX: 586-294-2537

Thyssen  
Attn: N. Adoba  
P. O. Box 93614  
Chicago, IL 60673  
FAX: 630-682-3428

William D. Cherny  
Kuhn Mitchell Moss Mork  
& Lechowicz LLC  
P.O. Box 359  
Naperville, IL 6056600359  
FAX: 630-355-0458

Bruce J. Ruzinsky  
Desiree' K. Killen  
Jackson Walker LLP  
1401 McKinneySt., #1900  
Houston, TX 77010  
FAX: 713-752-4221  
[bruzinsky@jw.com](mailto:bruzinsky@jw.com)  
[dkillen@jw.com](mailto:dkillen@jw.com)

Heather M. Forrest  
Jackson Walker LLP  
901 Main Street, #6000  
Dallas, TX 75202  
FAX: 214-953-5822  
[hforrest@jw.com](mailto:hforrest@jw.com)

A Finkl & Sons Co  
2011 N Southport Ave  
Chicago, IL 60614

A-1 Air Compressor Corp.  
679 W Winthrop Ave  
Addison, IL 60101

Ace Delivery Service  
1160 S. School St.  
Lombard, IL 60148-4051

Adamiec Mieczyslaw  
8665 W 145Th Pl  
Orland Park, IL 60462

Admiral Steel Corp  
c/o Patrick B Nicholson  
Cullen Haskins Nicholson &  
Menchetti  
35 E Wacker Dr &#035;1760  
Chicago, IL 60601

Advance Fire & Safety  
8249 S. Meade Ave.  
Burbank, IL 60459

Aerotek  
105431, 111790  
Mark Brown  
7301 Parkway Dr  
Hanover, Md 21076

Air Resources Incorporated  
2443 Courtyard Cir 6  
Aurora, IL 60506-6618

Alliance Broach And Tool  
5664 N River Rd  
East China, Mi 48054

Alliance Mfg. Inc.  
1368 Capital Dr.  
Fond Du Lac, WI 54937

Aml Industries  
P. O. Box 4110  
Warren, OH 44482

Andrzej Luka  
7534 S Banks  
Justice, IL 60458

Aramark Uniform & Career  
Apparel Inc  
c/o Sheila R Schwager  
Hawley Troxell Ennis &  
Hawley LLP  
PO Box 1617  
Boise, ID 83701

Arch Wireless  
890 E Heinberg Street  
Pensacola, FL 32502

Asc Industries  
1416 W. 175Th  
East Hazelcrest, IL 60429-1820

Ase Final Phase  
Div of Ase Industries Inc  
23850 Pinewood  
Warren, MI 48091

Associated Spring Raymond  
1705 Indian Wood Circle  
Ste 210  
Maumee, Oh 43537

Automation Service Equipment  
23850 Pinewood  
Warren, MI 48091

Avis Rent A Car System Inc  
300 Centre Pointe Dr  
Virginia Beach, VA 23462  
Attn Kevin Fowler

Beaird Industries Inc.  
P O BOX 964  
Dekalb, IL 60115

Black River  
P. O. Box 383  
Amhurst, OH 44001-0383

Bliss Clearing Niagara Inc  
Jer030  
1004 E State St  
Hastings, Mi 49058

Bohler Thyssen Welding  
P. O. Box 721678  
Houston, TX 77272  
Boncosky Oil Co.  
739 N. State Street  
Elgin, IL 60123

BP Canada Energy Company  
240-4th Avenue S.W.  
P.O. Box 200, Stn. M  
Calgary, Alberta T2P 2H8  
Attn: R. Allen Kirk, Esq.

BP Canada Energy  
Marketing Corp  
Kelley Drye & Warren Llp  
Attn James S Carr Esq  
Edward J Leon Esq  
101 Park Ave  
New York, Ny 10178

Bradley Supply Co.  
P. O. Box 29096  
Chicago, IL 60629

Breen's Uniform Rental  
5414 Dansher Road  
Po Box 707  
Countryside, IL 60525

Bridgeview Machining Inc  
Joshua S Hyman  
Co Chuhak & Tecson Pc  
30 S Wacker Dr Ste 2600  
Chicago, IL 60606-741

Broadwing Communications  
Corporation  
Fka Focal Communications  
Corporation  
Marvin E Sprouse II  
Jackson Walker LLP  
100 Congress Ave, Ste 1100  
Austin, Tx 78701

Cameron  
2000 E. Industrial Pkwy  
P. O. Box 596  
Elkhart, IN 46515

Cameron Dwayne  
7007 Rockwell  
Chicago, IL 60629

Carco Incorporated  
P. O. Box 13859  
Detroit, MI 48213-0859



Carol Green Lackey  
Ssn 431-98-5473  
19708 Coachmans Trace  
Cornelius, Nc 28031

Carolyn Burnes  
Donald V Gallaher  
Betty Clayton  
200 West Burlington  
Claredon Hills, IL 60514-1137

CDW Computer Centers, Inc.  
c/o Receivable Management  
Services  
P.O. Box 5126  
Timonium, Maryland 21094  
Contact: Phyllis A. Hayes

Central Steel & Wire Co.  
P. O. Box 5100  
Chicago, IL 60680

Cherokee Chemical Co Inc  
Dbc C C I  
Iron Mountain  
Leon Small A P C  
16530 Ventura Blvd, Ste 306  
Encino, Ca 91436

Chesterton A. W.  
P. O. Box 3351  
Boston, MA 02241

Chicago Air Power  
22401 Joshua Dr.  
Sauk Village, IL 60411

Chicago Dept. of Revenue  
Attn: Business Bankruptcy  
333 S State St. - Suite 540  
Chicago, IL. 60649

Chicago Nut & Bolt  
150 Covington Dr  
Bloomington, IL 60108-3105

Cincinnati Tool Co.  
5190 28th Ave  
Rockford, IL 61109

Circle Systems, Inc.  
P. O. Box 1228  
Hickley, IL 60520

CIT Technology Financing  
901-0013447-000  
Wwr#04414235  
Weltman Weinberg & Reis  
175 S Third St Ste 900  
Columbus, Oh 43215

Citibank USA NA  
Assoc/BP Amoco  
Payment Center  
4300 Westown Parkway  
West Des Moines, IA 50266

Clary Arthur  
10209 S Lasalle  
Chicago, IL 60628

Combined Transport  
Systems, Inc.  
1201 Marine View St.  
Portage, IN 46368

Comed  
34031-71070  
Attn Bankruptcy Section  
Revenue Mana  
Comed Co  
2100 Swift Dr  
Oakbrook, Il 60523

Comptorgage Corporation  
58Ns Industrial Drive  
Po Box 1217  
Slatersville, RI 02876-0896

Con Way Transportation  
Jernbcts900  
5555 Rufe Snow Drive  
Ste 5515  
N Richland Hills, Tx 76180

Concorde Laboratories, Inc.  
4504 Concorde Place  
Lisle, IL 60532

Conrad & Son  
2857 N. Cicero Ave.  
Chicago, IL 60641

Consolidated Plastic Co.  
8181 Darrow Road  
Twinsburg, OH 44087

Constellation NewEnergy, Inc.  
c/o Marc I. Fenton  
DLA Piper Rudnick Gray Cary  
US LLP  
203 N. LaSalle St., Suite 1900  
Chicago, IL 60601-1293

Corporate Express Office  
Products Inc  
Attn: Legal Department  
One Environmental Way  
Broomfield, CO 80021

Coughlin Logistics  
26261 Evergreen Road  
Suite 300  
Southfield, MI 48076

CRST Malone Inc  
Three I Truck Lines  
PO Box 68  
Cedar Rapids, IA 52406

Crucible Service Center  
P. O. Box 60845  
Charlotte, NC 28260-0845

CT Corporation  
c/o Alan D. Budman, Esquire  
1150 Old York Road  
Abington, PA 19025

Czeslaw Dylag  
7830 W North Ave Apt 707  
Elmwood Park, IL 60707

Daniels Petroleum Co.  
1102 W Bridge St  
Streator, IL 61364

Davis John  
1152 W 95Th Pl  
Chicago, IL 60643

De Lage Landen Financial  
Services  
1111 Old Eagle School Road  
Wayne, PA 19087

Delano Conveyor  
5 S 043 Fairway Drive  
Naperville, IL 60563-1767

Department of the Treasury  
Internal Revenue Service  
230 S Dearborn  
Stop 5016-Chi  
Chicago, IL 60604

Department of the Treasury-  
Internal Revenue Service  
Centralized Insolvency  
Operations  
P O Box 21126  
Philadelphia, PA 19114

Department of Treasury/  
Revenue/ AG  
POB 30455  
Lansing, MI 48909-7955

Dept Of The Treasury  
Internal Reven  
See Attachment  
Internal Revenue Service  
230 S Dearborn  
Stop 5016 Chi  
Chicago, Il 60604

Deublin Company  
Dept. 77-5136  
Chicago, IL 60678-5136

Digi-Key Corporation  
P. O. Box 677  
701 Brooks Ave. S.  
Thief River Falls, MN 56701-  
0677

DoAll Company  
254 N. Laurel  
Des Plaines, IL 60016

Donald V Gallagher- Counsel  
For Plaintiff  
Betty Clayton- Carolyn Burnes  
V. Iron Mo  
200 West Burlington  
Clarendon Hills, IL 60514

Donaldson Co  
1400 W 94th St  
Bloomington, MN 55431

Dreisilker Electric  
Motors Inc  
352 Roosevelt Road  
Glen Ellyn, IL 60137

Durum Usa  
Preston C Goodwin  
Goodwin & Harrison Llp  
Po Box 8278  
The Woodlands , TX 77387-82

Eclipse Combustion  
P. O. Box 71424  
Chicago, IL 60694-1424

Edb/Rotating Equip Specialists  
421 West Wrightwood Avenue  
Elmurst, IL 60126

Edm Zap Parts Inc  
1108 Front Street  
Lisle, IL 60532

EFCO Inc  
dba Erie Press Systems  
James R Walczak Esq  
100 State St, Ste 700  
Erie, PA 16507

Electro Kinetics, Inc.  
749 Creel Drive  
Wood Dale, IL 60191

Ellis Willie  
9340 S Normal  
Chicago, IL 60620

Emery Enterprises  
140 Washington Ave.  
Alpena,, MI 49707

Enco Manufacturing  
Company Inc  
34012087  
Po Box 357  
Farmingdale, Ny 11735

Englewood Electrical Supply  
41 N Lively Blvd  
Elk Grove Village, Il 60007

Entrust Tool & Design Co.  
c/o Paul A Lucey, Esq.  
Michael Best &  
Friedrich LLP  
100 E Wis. Ave &#035;3300  
Milwaukee, WI 53203

Ervin Industries, Inc.  
PO Box 1168  
Ann Arbor, MI 48106

Estate of Joseph  
William Giffune  
c/o Shaw Gussis  
321 N. Clark Street  
Suite 800  
Chicago, IL 60610

FagelHaber LLC  
Lauren Newman  
55 E Monroe Street,  
40th Floor  
Chicago, IL 60603

Fairfield Industrial Sales  
9150 Louisiana St.  
Merrillville, IN 46410

Fanuc America  
Department 77-7986  
Chicago, IL 60678-7986

Fedex Custom Critical  
Co Rms Bankruptcy Services  
Po Box 5126  
Timonium, Md 21094

Filter Services Illinois  
2555 United Lane  
Elk Grove Village Il, IL 60007

Fire Equipment Co.  
P. O. Box 2308  
80 West Lake Street  
Northlake, IL 60164

Fisher Scientific  
Gary Barnes  
Regional Credit Manager  
2000 Park Ln  
Pittsburgh, Pa 15275

Flakt Fan Group  
(Garden City Fan)  
1701 Terminal Rd.  
Niles, MI 49120

Flow Products Inc  
2626 W Addison St  
Chicago, IL 60618

Fluke Electronics  
Attn Barbara Koerber  
Fluke Corp  
Po Box 9090  
Everett, Wa 98206

Foerster Systems Division  
1484 Quaker Ct.  
Salem, OH 44460

Ford Motor Credit Company  
P.O. Box 55000  
Detroit, MI 48255-0953

Ford Tool & Machining Co.  
2205 Range Road  
Rockford, IL 61111

Forgings Industry Association  
Landmark Towers Suite 300  
25 Prospect Ave. West  
Cleveland, OH 44115

Forth Person  
2040 Columbia Drive  
Troy, MI 48083-5625

Freeway Ford Truck  
Sales Inc  
Po Box 0286  
8445 - 45Th Street  
Lyons, IL 60534-0286

Fuji Machine America Corp  
Co Gary D Santella  
Masuda Funai Eifert  
& Mitchell Ltd  
203 N Lasalle St Ste 2500  
Chicago, Il 60601-1262

Garrett George  
6737 So Champlain  
Chicago, IL 60637

GE Capital Modular Space  
Transport  
c/o Stacy Leutze  
530 E Swedesford Road  
Wayne, PA 19087

General Electric Capital  
Corporation  
ReedSmith LLP  
c/o Ann E Pille  
203 N LaSalle St , 40th Floor  
Chicago, IL 60601

Gordon Bros. Steel Warehouse  
1340 W. 43Rd Street  
Chicago, IL 60609

Great American Insurance  
Tvv3579161  
Attn Denise Vogel  
49 E 4th St Ste 4005  
Cincinnati, Oh 45202

Great Lakes Distributing, Inc  
2601 Bernice Road  
Lansing, IL 60438

Griffard Ken  
12528 Makinac  
Lockport, IL 60491-8411

H.R. Direct  
POB 452019  
Sunrise, Fl 33345-2019

Harney Partners, Llc  
50 West 75Th Street  
Suite 215  
Willowbrook, IL 60514

Hauck Manufacturing Co.  
P. O. Box 90  
Lebanon, PA 17042

Heritage Crystal Clean  
P. O. Box 68123  
Indianapolis, IN 46268

High Psi Ltd.  
75 N. Brandon Dr.  
Glendale Heights, IL 60139

Hilti Inc  
P O Box 21148  
Tulsa, OK 74121

Hoh Chemicals Inc  
500 S Vermont St  
Palatine, Il 60067

Houghton International Inc  
Glenn A Manochi Esq  
Lightman & Manochi  
1520 Locust St 12th Fl  
Philadelphia, PA 19102

Howell Welding Corp.  
1071 Waveland Ave.  
Franklin Park, IL 60131

Hunterdon Transformer Co.  
75 Industrial Drive  
Alpha, NJ 08865

Hy Test Safety Shoe Service  
7330 N 60th St  
Milwaukee, Wi 53223

Ideal Coffee &  
Vending Service  
6120 N. Pulaski  
Chicago, IL 60646

Iesco Inc.  
5235-B West 65Th Street  
Bedford Park, IL 60638

Illinois Bell Telephone  
Company Inc  
PO Box 981268  
West Sacramento, CA 95798

Illinois Crane, Inc.  
P. O. Box 3740  
Peoria, IL 61612

Illinois Department of Revenue  
Bankruptcy Section  
P.O. Box 64338  
Chicago, IL 60664-0338

Illinois Secretary Of State  
Department Of Business Serv  
501 S. 2nd Street  
Attn: Robert Durchholz  
Room 330 Howlett Bldg.  
Springfield, IL 62756-5510

IM Liquidating, LLC f/k/a Iron  
Mountain Industries  
Richard J. Mason, Ch. 7 Trustee  
McGuireWoods LLP  
77 W. Wacker, Suite 4100  
Chicago, IL 60601

Industrial Appraisal Co.  
222 Boulevard Of The Allies  
Pittsburgh, PA 15222

Industrial Fluid Systems  
22200 Ryan Road  
Warren, MI 48091

Industrial Maintenance, Welding  
2Nd & Hupp Road  
P.O. Box 385  
Kingsbury, IN 46345-0385

Inland Industrial Electric  
Service Co.  
340 S. Washington St.  
La Grange, IL 60525

Intermet Decatur Foundry  
c/o Intermet Corporation  
700 Tower Drive 4th Floor  
Troy, MI 48098

Itp Styli  
1265 Research Blvd.  
St. Louis, MO 63132

J & H Machine Tool Specialty,  
Inc.  
1190 Richards Road  
Unit 6  
Hartland, WI 53029

J & M Fence  
c/o Edgerton & Edgerton  
125 Wood Street - POB 218  
West Chicago, IL 60186-0218

J William Giffune Jr  
328 W 40th Pl  
Chicago, IL 60609

Jacek Krolicki  
407 Sunnyside  
Itasca, IL 60143

Jackson Hirsh Inc  
700 Anthony Trail  
Northbrook , IL 60062

Jackson Matthew  
Joseph D Amarilio  
Wolfe Elfenbaum Evers &  
Amarilio  
940 W Adams St Suite 300  
Chicago, IL 60607

Jackson-Hirsh, Inc.  
700 Anthony Trail  
Northbrook,, IL 60062-2542

Jamar Packaging  
1331 Howard Dr  
West Chicago, IL 60185

Jan Zemojcin  
5050 N Sheridan RD Apt 815  
Chicago, IL 60640

JDRF  
Marsha Price (Reliability Dept.)  
Gm Powertrain Warren Plant  
23500 Mound Road  
Warren, MI 48091

Jenberg Industries fka New  
Jenberg Inds Inc  
c/o Jenner & Block LLP  
One IBM Plaza  
Chicago, IL 60611  
Attn Peter J Young, Esq

JII Liquidating, Inc. f/k/a  
Jernberg Industries, I  
Richard J. Mason, Ch. 7 Trustee  
McGuireWoods LLP  
77 W. Wacker Dr., Suite 4100  
Chicago, IL 60601

JII Real Estate Inc  
Co Tom Mcdonald  
328 W 40th Pl  
Chicago, IL 60609

John J. Moroney And Co  
P.O. Box 320  
Argo, IL 60501

John Vincent  
8921 National Ave  
Morton Grove, IL 60053

JSI Liquidating, Inc. f/k/a  
Jernberg Sales, Inc.  
Richard J. Mason, Ch. 7 Trustee  
McGuireWoods LLP  
77 W. Wacker Dr., Suite 4100  
Chicago, IL 60601

Kay Manufacturing Co  
Peter A Clark  
Co Mcdermott Will &  
Emery LLP  
227 W Monroe St  
Chicago, IL 60606

Ken Griffard  
12528 Mackinac  
Lockport, IL 60441

Key Bellevilles, Inc.  
100 Key Lane  
Leechburg, PA 15656

Kiser Controls Co.  
7045 High Grove Blvd.  
Burr Ridge, IL 60527

Konematic Inc DbA Door  
Systems  
751 Expressway Dr  
Itasca, IL 60143

Kowalkowski Wladyslaw  
5339 S Mason  
Chicago, IL 60638

Kozul Pero  
9522 S Exchange  
Chicago, IL 60617

Kulpa Andrzej  
5345 W Berenice  
Chicago, IL 60641

Lance Gypsum & Lime  
Products  
4225 W. Ogden Ave  
Chicago, IL 60623

Lansing Forge, Inc.  
P. O. Box 22005  
5232 Aurelius Road  
Lansing, MI 48909

LaSalle Bank National  
Association  
Thomas F Blakemore  
Winston & Strawn LLP  
35 West Wacker DR  
Chicago IL 60601

Leco Corporation  
127428  
3000 Lakeview Ave  
St Joseph, Mi 49085

Lee Lumber N/A  
3250 N. Kedzie  
Chicago, IL 60618

Leja Karol  
5616 N Mango  
Chicago, IL 60646

Lubrico Inc.  
Attn Arthur M Grimes  
1122-2 N 475 East  
Chesterton, IN 46304

M Eldon Wheeler  
Co Shaw Gussis Fishman  
Glantz Wolfso  
Attn Mark L Radtke  
321 N Clark St Ste 800  
Chicago, IL 60610

M. P. Iding Company, Inc.  
3420 West Pierce St.  
Milwaukee, WI 53215

Macmillin Hydraulic  
Engineering  
7355 Lawndale  
P. O. Box 6  
Skokie, IL 60076

Magnachek  
32701 Edward Ave.  
Madison Heights, MI 48071

Magnaflux  
Div. Of I.T.W.  
P. O. Box 75514  
Chicago, IL 60675

Mahr Federal Products  
1144 Eddy St  
Providence, RI 02905

Management Consulting  
Services  
188 Industrial Dr.  
Suite 208  
Elmhurst, IL 60126

Marvin Keller Trucking Inc  
Jerchimk  
112 N Main St  
Sullivan, IL 61951

Mattie Johnson  
12040 N. W. 29Th Manor  
Sunrise, FL 33323

McCann Industries Inc  
John R Schneider  
543 S Rohlwing Rd  
Addison, IL 60101

Mcdaniel Fire Systems  
P. O. Box 70  
1055 W. Joliet Road  
Valparaiso, IN 46384-0070

Mcmaster Carr Supply Co  
600 County Line Rd  
Elmhurst, IL 60126

Mercyworks Occupational  
Medicine  
Dept. 77-2988  
Chicago, IL 60678-2988

Meters And Controls Inc.  
505 West Wrightwood  
Elmhurst, IL 60126

Metric Multistandard  
Component  
120 Old Saw Mill River Rd.  
Hawthorne, NY 10532

Metropolitan Water  
Reclamation  
District Of Greater Chicago  
User No 10824  
James J Zabel Sr Asst Atty  
100 E Erie St  
Chicago, IL 60611-315

Miami Optical  
3125 S. Ashland Ave.  
Chicago, IL 60608

Michael Mills  
328 W 40th Pl  
Chicago, IL 60609

Mid-America Propane Company  
c/o Wolfe Wolfe & Ryd LLP  
20 N Wacker Drive Ste 3550  
Chicago, IL 60606

Midway Truck Parts  
7400 W. 87Th St.  
Bridgeview, IL 60455

Midwest Convertors Inc  
3535 Kishwaukee St  
Rockford, IL 61109

Mikolajczyk Tadeusz  
7755 S Moody  
Burbank, IL 60459

Miller Ivory  
513 E 152Nd St  
Phoenix, IL 60426-2404

Minyard Billy  
1925 East Country Rd 214  
Blytheville, AR 72315

Mitsubishi Materials USA Corp  
Craig G Margulies Esq  
6345 Balboa Blvd, Ste 1-300  
Encino, CA 91316

Morawski Jacek  
6440 S Narragansett  
Apt 3N  
Chicago, IL 60638

Msc Industrial Supply Co  
583571  
75 Maxess Rd  
Melville, NY 11747

Mutual Truck Parts Co., Inc.  
2000 S. Washash Ave.  
Chicago, IL 60616-1786

Nagle Pump  
1249 Center Ave  
Chicago Heights, IL 60411-  
2805

National City Leasing  
Corporation  
Dennis A Dressler Esq  
C/O Askounis & Borst PC  
303 East Wacker Drive Ste 1000  
Chicago, IL 60601

National Machinery Llc  
P. O. Box 747  
161 Greenfield Street  
Tiffin, OH 44883

National Union Fire Insurance  
Co. of Penn  
AIG Bankruptcy Collections  
David A Levin  
70 Pine Street, 31th Floor  
New York, NY 10270

National Waste/  
Allied Waste Serv  
Allied Waste Serv of Chicago  
2608 S Damen Ave  
Chicago, IL 60608

Nationwide Gage  
Calibration Inc.  
159 Covington Dr.  
Bloomington, IL 60108

Naylor Automotive Engineering  
4645 South Knox Ave.  
Chicago, IL 60632

Newark In One  
4801 N Ravenswood Ave  
Chicago, IL 60640

Newelco Uskside  
Church St.  
Newport,  
South Wales, UNITED  
KINGDOM NP20 2TW

Nextel West Corporation  
Nextel Communications, Inc.  
Attn: Bankruptcy Department  
Post Office Box 172408  
Denver, CO 80217-2408

Norman Equipment Co., Inc.  
9850 South Industrial Drive  
Bridgeview, IL 60455

North Pneumatic Tool Co.  
39 N. Meyer Ct.  
Des Plaines, IL 60016

Northern Safeco Inc  
PO Box 28  
Kingsport, TN 37662

Occupational Health Centers  
Of The Southwest P.A.  
P. O. Box 488  
Lombard, IL 60148-0488

Office of the U.S. Trustee  
Mr. Dean Harvalis  
219 S. Dearborn  
Room 873  
Chicago, IL 60604

Ohio Semitronics, Inc.  
4242 Reynolds Drive  
Hilliard, OH 43026

Ok Safety  
4647 Henry Ave.  
P. O. Box 564  
Hammond, IN 46325

Omega Castings  
301 Fritz Keiper Blvd.  
Fort Custer Industrial Park  
Battle Creek, MI 49015

One Source Supply  
2605 White Oak Circle,  
Unit C  
Aurora, IL 60504

Pac Van Inc  
20507021  
C O Rubin & Levin Pc  
342 Massachusetts Ave Ste 500  
Indianapolis, In 46204

Pak Matthew  
6744 Hazel St  
Morton Grove, IL 60053

Penar Josef  
8435 W Oak Ave  
Niles, IL 60714

Pension Benefit Guaranty  
Corporation  
Attn William McCarron  
1200 K Street N W  
Washington, D C 20005

Perkins Products  
7025 West 66Th Place  
Bedford Park, IL 60638

Pero Kozul  
The Vrdolyak Law Group LLC  
c/o Michael P Casey  
741 N Dearborn St  
Chicago, IL 60654

Peters & Associates  
909 S. Route 83  
Elmursht, IL 60126-4944

Pillar Industries  
21905 Gateway Road  
Brookfield, WI 53045

Plewa Jan  
3405 N Keating  
Chicago, IL 60641

Pneumatic Techniques Inc.  
17813 Chappel Ave.  
Lansing, IL 60438  
Attn: Dan Paulsen

Pomp's Tire Servie, Inc.  
P. O. Box 1630  
Greenbay, WI 54305-1630

Praxair Distribution  
c/o RMS Bankruptcy Services  
POB 5126  
Timonium, Maryland 21094

Premium Assignment Corp  
Attn Kelton M Farris  
P. O. Box 3100  
Tallahassee, FL 32315-3100

Premium Assignment  
Corporation  
Duane Morris, LLP  
227 W. Monroe, Suite 3400  
Chicago, IL 60606

Prime Office Products  
400 S Jefferson St  
Chicago, Il 60607

Pro Trans International, Inc.  
117 West Main Street  
P. O. Box 780  
Plainfield, IN 46168

Quality Hydraulics  
1415 Willhelm Road  
Mundelein, IL 60060

R & L Carriers  
P. O. Box 713153  
Columbus, OH 42171-3153

R S Hughes Company Inc  
869 S Rohlwing Road Unit B  
Addison, IL 60101

R Thomas Beecham  
328 W 40th Pl  
Chicago, Il 60609

Radley Corporation  
23077 Greenfield  
Suite 440  
Southfield, MI 48075

R-Con Nondistructive Test  
Consultants  
5605 Freitag Drive  
Menomonie, WI 54751

Regol G Special Steel  
Services Inc  
Manufacturing Systems Tech  
930 Seton Court  
Wheeling, IL 60090

Republic Engineered  
Products Inc  
3770 Embassy Parkway  
Akron, OH 44333

Rex Radiator & Welding Co.  
1440 W 38th St  
Chicago, IL 60609

Ritter Engineering Company  
100 Williams Dr  
Zelienople, PA

Roadway Express Inc  
Contact Phyllis A Hayes  
Co Receivable Management  
Services Rm  
Po Box 5126  
Timonium, Md 21094

Robert'S Electric Co.  
311 N. Morgan Street  
Chicago, IL 60607

Robinson Industries, Inc.  
3051 Curtice Rd.  
Coleman, MI 48618

Rock Valley Oil & Chemical  
1911 Windsor Road  
Rockford, IL 61111

Ryerson & Sons Inc., Joseph T.  
2558 West 16Th Street  
Chicago, IL 60608

Saet S.P.A.  
Via Torino 213  
Torino, ITALY 10040

Sautter Patrick J  
2324 Wild Timothy Rd  
Naperville, IL 60564

Savaglio Brothers, Inc.  
6020 N. Kostner  
Chicago, IL 60646

Save A Life Inc  
1322 Clifden Ct  
Wheaton, IL 60187

Sentry Insurance  
Attn: Kenneth J Erler  
1800 North Point Drive  
Stevens Point, WI 54481

Siemens Energy &  
Automation Inc  
Attn Leigh-Anne Roberson  
11700 Great Oaks Way  
Ste 320  
Alpharetta, GA 30022

Solar Automotive  
4640 Southwest Highway  
Oak Lawn, IL 60453

Solarczyk Mieczyslaw  
204 South Iowa Ave  
Addison, IL 60101

Stanislaw Borek  
11933 S. Pinecreek Dr.  
Orland Park, IL 60462

Stanislaw Kielar  
7423 W Kirk Dr  
N iles, IL 60714

Stephen Bader & Co., Inc.  
10 Charles St.  
Valley Falls, NY 12185

Stepp Equipment Co.  
5400 Stepp Dr.  
Summit, IL 60501

Sterling Commerce  
Americas Inc  
Attn Theresa W Blunt  
4600 Lakehurst Ct  
Dublin, Oh 43016

Sterling Commerce  
Americas Inc  
Attn: Theresa W Blunt  
4600 Lakehurst Ct  
Dublin, OH 43016

Stockyard Hardware  
Attn: Michelle Valiquet  
3723 S Morgan  
Chicago, IL 60609

Suburban Optometric Group  
P. C. D/B/A The Optometrist  
10001 W. 143Rd Street  
Orland Park, IL 60462

Sumitomo Heavy Industries Ltd  
Mr Yukifumi Tsuchiya  
International Legal Dept  
9 11 Kitashinagawa 5 Chome  
Shinagawa Ku  
Tokyo 141-8686 Japan

Sungard Availability  
Services LP  
Attn Maureen A  
Mcgreevey Esq  
680 E Swedesford Rd  
Wayne, Pa 19087

Superior Industrial  
Supply Co.  
7300 Oak Park Ave.  
Niles, IL 60714

Supreme Coffee Service Co  
6120 N. Pulaski  
Chicago, IL 60646

Talx Corporation  
135 LaSalle Dept 3065  
Chicago, IL 60674

Tanis Inc.  
3660 Kettle Court East  
Delafield, WI 53018-2701

Team Air Express  
P O Box 668  
Winnsboro, Texas 75494

Tech Induction  
22819 Morelli Dr.  
Clinton Twp., MI 48036

Temp. Control Inc.  
670 Lunt Ave.  
Elk Grove Village, IL 60007

Tenaxol Inc  
5801 W National  
Milwaukee, WI 53214-3492

Tennessee Department  
Of Revenue  
Co Attorney General  
Po Box 20207  
Nashville, Tn 37202-0207

The Cornerstone Energy  
Group Inc  
500 N Michigan Ave  
Suite 300  
Chicago, Il 60611

The Minster Machine Company  
240 West Fifth Street  
PO Box 120  
Minster, OH 45865  
The Standard Co  
3124 S Shields  
Chicago, Il 60616

The Timken Company  
C/O David Basinski, Esq.  
1835 Dueber Avenue, SW  
Mail Code: GNE-03  
Canton, Ohio 44706

Thilman & Fillippini  
c/o Margaret M Anderson  
111 South Wacker Drive  
Chicago, IL 60606

Thomas Mcdonald  
328 W 40th Pl  
Chicago, Il 60609

Thyssen  
365 Village Drive  
Carol Stream, IL 60188-1828

Tomaszek Tadeusz  
4908 N Knight Ave  
Norridge, IL 60706

Tool Service Corp.  
2942 North 117Th Street  
P.O. Box 26248  
Milwaukee, WI 53226

Townsend Oscar  
9731 S Lowe Ave  
Chicago, IL 60628

Townsend Wade  
45 East 74Th St  
Chicago, IL 60619

Toyota Motor Manufacturing  
North Am, Individually and as  
Agent For Design  
Martin B Tucker Esq  
Sawyer & Glancy Pllc  
3120 Wall St Ste 310  
Lexington, Ky 40153

Transport Trailer Inc  
11S-204 Jeans Road  
Unit B  
Lemont, IL 60439

Travelers Tool Company  
P. O. Box 1550  
Flushing, NY 11354

Travers Tool Company Inc  
128-15 26th Ave  
PO Box 541550  
Flushing, NY 11354

Truckomat Corporation  
Mike Kuperman  
POB 639  
Walcott, Iowa 52773

Tunnell Consulting  
Joseph S Nacca  
Novack & Macy LLP  
100 N Riverside Plaza  
Chicago, IL 60606

Tuxedo Junction, Inc.  
11020 Southwest Highway  
Palos Hills, IL 60465

UGS Corp  
2000 Eastman Drive  
Milford, OH 45150

Ungaretti & Harris  
3500 Three Ist National Plaza  
c/o R Scott Alsterda  
Chicago, IL 60602

United Community  
Bank of Lisle  
1026 Ogden Ave.  
Lisle, IL 60532

United Community  
Bank Of Lisle  
Jernberg Trailer Lease  
c/o Joel A Stein  
Deutsche Levy & Engel Chtd  
225 W Washington St 1700  
Chicago, Il 60606

United Lift Truck  
P.O. Box 5948  
Carol Stream, IL 60197-5948

United Parcel Service  
Nick Tramontano  
c/o RMS Bankruptcy Services  
307 International Circle  
Ste 270  
Hunt Valley, MD 21030

United Recycling  
1600 Harvester  
West Chicago, IL 60185

Universal Am-Can Ltd.  
Attn: Rebecca C. Johnson, Esq  
11355 Stephens  
Warren, MI 48089

US Bancorp Equipment  
Finance, Inc.

USF Holland Inc  
750 E 40th St  
Holland, MI 49423

VekteK, Inc.  
P. O. Box 557  
Elwood, KS 66024

Visteon Corporation  
c/o Michael C Hammer Esq  
Dickinson Wright PLLC  
301 E Liberty Street  
Suite 500  
Ann Arbor MI 48104

VW Broaching Service, Inc.  
3250 West Lake St.  
Chicago, IL 60624



Walter A Borodenko  
4305 S Harlem Ave Apt 6  
Stickney, IL 60402-4227

Warehouse Direct  
1601 W. Algonquin Road  
Mt. Prospect, IL 60056

Waste Management RMC  
2421 W Peoria Ave Ste 110  
Phoenix, AZ 85029

Wausau Insurance Company  
PO Box 8017  
Wausau, WI 54402

Welding Alloys Usa Inc  
Dominic Stekly  
8535 Dixie Hwy  
Florence, Ky 41042

Wheelabrator  
1606 Executive Dr  
Lagrange, Ga 30240  
Williams Scottman Inc  
8211 Town Center Dr  
Baltimore, MD 21236

Wirco Inc  
P.O. Box 609  
105 Progress Way  
Avilla, IN 46710

Wirtz Rentals Company  
1045 West 47Th Street  
Chicago, IL 60609

Wisco  
Welding Industrial Supply  
Company  
2200 North Western Avenue  
Chicago, IL 60647-3123

Wisco  
P. O. Box 88666  
Chicago, IL 60680-1666

Wisconsin Steel & Tube  
1555 N Mayfair Road  
P.O. Box 26365  
Milwaukee, WI 53226-0365

Wm. Wright &  
Associates, Inc  
3540 Stern Ave  
Ste 108  
St Charles, IL 60174

Wurth Service Supply, Inc.  
7624 Collection Center Drive  
Chicago, IL 60693-0078

WW Grainger Inc  
801546235  
7300 N Melvina Ave  
M530  
Niles, Il 60714-3998

Xerox Corporation  
Xerox Capital Services LLC  
Attn: Troy Rachui  
PO Box 660506  
Dallas, TX 75266-9937

Yuma Industries Inc  
375527179  
783 W Mausoleum Rd  
Shelbyville, In 46176

Zep Manufacturing Company  
Engel Hairston & Johanson PC  
Attn Jonathan E Raulston  
Po Box 11405  
Birmingham, AL 35202

Zurich American Insurance Co  
Attn Mary Perlick  
1400 American Ln  
Schaumburg, Il 60196

Admiral Steel Corp  
c/o Patrick B Nicholson  
10 South LaSalle Street  
Suite 1250  
Chicago, IL 60603

Ase Industries  
1406 175th Street  
HazelCrest, IL 60429-1820

Beaird Industries Inc.  
601 Benton Kelly Street  
Shreveport, LA 71106

Black River Computers  
7630 Race Road  
North Ridgeville, OH 44039-3612

BP Canada Energy Company  
240-4th Avenue SW  
Calgary, ABT2P4H4, Canada

Carco Incorporated  
10333 Shoemaker Street  
Detroit, MI 48213

Cherokee Chemical Co Inc Db  
a C C I  
Iron Mountain  
3540 East 26th Street  
Vernon, CA 90023

Chesterton A.W.  
500 Unicorn Park Drive  
Woburn, MA 01801-3345

Circle Systems, Inc.  
479 W. Lincoln Avenue  
Hickley, IL 60520

Combined Transport  
Systems, Inc.  
506-508 Morris Avenue  
PO Box 1089  
Elizabeth, NJ 07208

Consolidated Plastic Co.  
4700 Prosper Drive  
Stowe, OH 44224

Crucible Service Center  
321 W. 32nd Street  
Charlotte, NC 28260-0845

Deublin Company  
5136 Ease Way  
Chicago, IL 60678

Do All Company  
John Collen, Quarles  
& Brady LLP  
300 N. LaSalle Street  
Suite 4000  
Chicago, IL 60654-3406

Eclipse Combustion  
6117 N. Elston  
Chicago, IL 60646

Fanuc America  
1800 Lakewood Blvd  
Hoffman Estates, IL 60192

Hauck Manufacturing Co.  
100 N. Harris Street  
Cleona, PA 17042-3100

Hilti Inc  
5400 S. 122nd East Ave  
Tulsa, OK 74146

Industrial Appraisal Co.  
Two Gateway Center  
603 Stanwix Street  
Suite 1500  
Pittsburgh, PA 15222

Inland Industrial Electric  
340 Washington Avenue  
La Grange, IL 60525

Intermet Decatur Foundry  
c/o Intermet Corporation  
5445 Corporate Drive  
Suite 200  
Troy, MI 48098-2683

Jernberg Industries fka New  
Jernberg Inds Ind  
c/o Jenner & Block LLP  
353 N. Clark Street  
Chicago, IL 60654-3456

John J Moroney  
8301 S. 77th Ave  
Bridgeview, IL 60455

Magnaflux  
3624 West Lake Avenue  
Glenview, IL 60026

Mercyworks Occupational  
Medicine  
2600 S. Michigan  
Chicago, IL 60616

Occupational Health Centers of  
the Southwest P.A.  
2080 Springer Drive  
Lombard, IL 60148

Peters & Associates  
1801 S. Meyers Road  
Suite 120  
Oak Brook Terrace, IL 60181

Premium Assignment  
Corporation  
Duane Morris, LLP  
190 South LaSalle Street  
Chicago, IL 60603-3433

Pro Trans International, Inc.  
8311 North Perimeter Road  
Indianapolis, IN 46241

R & L Carriers  
PO Box 10020  
Port William, OH 45164

Roadway Express, Inc.  
311 East Oak Ridge Drive  
Hagerstown, MD 21740

Ryerson & Sons Inc., Joseph T.  
2621 West 15th Place  
Chicago, IL 60608

Sherman & Sherman  
120 N. LaSalle  
Suite 1460  
Chicago, IL 60603

Siemens Energy &  
Automation Inc  
Attn: Leigh-Anne Roberson  
3333 Old Milton Parkway  
Alpharetta, GA 30005

Solar Automotive  
14501 S. Cicero Avenue  
Midlothian, IL 60445

Sumitomo Heavy Industries Ltd  
ThinkPark Tower,  
1-1 Osaki 2-Chrome  
Shinagawa-Ku Tokyo  
141-6025 Japan

Tadeusz Mikolajczyk  
7755 S. Moody  
Burbank, IL 60459

Team Air Express  
639 W. Broadway  
Winnsboro, TX 75494

Tenaxol, Inc.  
1001 E. Centralia Street  
Elkhorn, WI 53121

Thilman & Filippini  
233 S. Wacker Drive  
Suite 2000  
Chicago, IL 60606-6400

Truckomat Corporation  
PO Box 640  
Walcott, IA 52773

Ungaretti & Harris  
c/o R Scott Alsterda  
70 W. Madison Street  
Suite 3500  
Chicago, IL 60602

Universal Am-Can Ltd.  
PO Box 2007  
Warren, MI 48090

US Bancorp Equipment  
Finance, Inc.  
13010 SW 68th Parkway  
Suite 100  
Portland, OR 97223

Vektex, Inc.  
3812 S. Leonard Road  
St. Joseph, MO 64503

Waste Management  
2625 W. Grandview Road  
Suite 160  
Phoenix, AZ 85023  
Attn: RMC

Wurth Service Supply, Inc.  
1616 N. Western Ave  
Chicago, IL 60647

Zep Manufacturing Co.  
120 Summit Pkwy  
Homewood, AL 35209

James E. O'Neill  
Pachuski Stang LLP  
919 North Market Street  
17th Floor  
Wilmington, DE 19801

Hilti Inc  
5400 S. 122nd East Ave  
Tulsa, OK 74146

Ann E. Pille  
Reed Smith LLP  
10 South Wacker Drive, 40th  
Floor  
Chicago, IL 60606-7507

Wheelabrator  
1606 Executive Dr  
Lagrange, Ga 30240

Andrzej Luka  
7534 S Banks  
Justice, IL 60458

Illinois Secretary Of State  
Department Of Business Serv  
501 S. 2nd Street  
Attn: Robert Durchholz  
Room 330 Howlett Bldg  
Springfield, IL 62756-5510

Miami Optical  
3125 S. Ashland Ave.  
Chicago, IL 60608

Premium Assignment Corp  
Attn Kelton M Farris  
P. O. Box 3100  
Tallahassee, FL 32315-3100

Save A Life Inc  
1322 Clifden Ct  
Wheaton, IL 60187

Superior Industrial  
Supply Co.  
7300 Oak Park Ave.  
Niles, IL 60714

The Minster Machine Company  
240 West Fifth Street  
PO Box 120  
Minster, OH 45865

United Parcel Service  
Nick Tramontano  
c/o RMS Bankruptcy Services  
307 International Circle  
Ste 270  
Hunt Valley, MD 21030

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

**In re:** ) **Chapter 7**  
 )  
**JII LIQUIDATING, INC. f/k/a JERNBERG** ) **Case No. 05-25909**  
**INDUSTRIES, INC.; JSI LIQUIDATING, INC.** ) **(Jointly Administered)**  
**f/k/a JERNBERG SALES, INC; and** )  
**IM LIQUIDATING, LLC f/k/a IRON** ) **Bankruptcy Judge John H. Squires**  
**MOUNTAIN INDUSTRIES, LLC,** )  
 ) **Hearing Date: December 22, 2011**  
**Debtors.** ) **Hearing Time: 9:30 a.m.**

**COVER SHEET FOR FINAL APPLICATION FOR PROFESSIONAL  
COMPENSATION FOR MCGUIREWOODS LLP AS COUNSEL FOR THE TRUSTEE**

Name of Applicant: McGuireWoods LLP

Authorized to Provide Professional Services to: Richard J. Mason, Ch.7 Trustee

Date of Retention Order: October 7, 2005

Period for which Compensation is Sought: July 1, 2011 through the closing of these cases<sup>1</sup>

Amount of Additional Fees Sought: \$82,384.50<sup>2</sup>

Amount of Additional Expense Reimbursement Sought: \$2,726.70

This is a: Interim Application \_\_\_\_ Final Application X

If this is not the first application filed herein by this professional, disclose as to all prior fee applications:

<b>Date Filed</b>	<b>Period Covered</b>	<b>Total Fees and Expenses Requested</b>	<b>Total Fees and Expenses Allowed</b>
November 22, 2006	October 7, 2005 – July 31, 2006	\$482,141.71	\$477,628.00
August 13, 2007	August 1, 2006 –	\$409, 258.80	\$407, 558.80

<sup>1</sup> The total additional fees sought includes an additional \$5,250.00 of fees beyond the fees reflected on the time detail attached hereto as Exhibit A that McGuireWoods anticipates incurring in the presentation of this Final Application and assisting the Trustee with matter related to the closing of the case and distributions to creditors.

<sup>2</sup> See footnote 1.

	March 31, 2007		
November 30, 2007	April 1, 2007 – July 31, 2007	\$392,241.65	\$392,241.65
July 31, 2008	August 1, 2007 – February 29, 2008	\$463,996.59	\$461,233.59
November 26, 2008	March 1, 2008 – September 30, 2008	\$390,131.54	\$389,347.56
May 29, 2009	October 1, 2008 – February 28, 2009	\$224,592.83	\$220,635.83
November 20, 2009	March 1, 2009 – October 31, 2009	\$667,135.63	\$662,645.90
April 30, 2010	November 1, 2009 – March 31, 2010	\$126,109.50	\$124,899.50
August 4, 2010	April 1, 2010 – June 30, 2010	\$84,735.73	\$84,735.73
November 23, 2010	July 1, 2010 – October 31, 2010	\$186,452.55	\$186,452.55
July 15, 2011	November 1, 2011 – June 30, 2011	\$195,923.57	195,923.47
<b>Total</b>	<b>October 7, 2005 – June 30, 2011</b>	<b>\$3,622,720.10</b>	<b>\$3,603,302.58</b>

State the aggregate amount of fees and expenses paid to McGuireWoods to date for services rendered and expenses incurred herein is: **\$3,603,302.58.**

Dated: November 22, 2011

McGuireWoods LLP

By: /s/ Paul J. Catanese  
One of its Attorneys

Richard J. Mason, P.C. (ARDC #01787659)  
Paul J. Catanese (ARDC #0629230)  
McGuireWoods LLP  
77 W. Wacker Drive  
Suite 4100  
Chicago, IL 60601  
(312) 849-8100

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

<b>In re:</b>	)	<b>Chapter 7</b>
	)	
<b>JII LIQUIDATING, INC. f/k/a JERNBERG</b>	)	<b>Case No. 05-25909</b>
<b>INDUSTRIES, INC.; JSI LIQUIDATING, INC.</b>	)	<b>(Jointly Administered)</b>
<b>f/k/a JERNBERG SALES, INC; and</b>	)	
<b>IM LIQUIDATING, LLC f/k/a IRON</b>	)	<b>Bankruptcy Judge John H. Squires</b>
<b>MOUNTAIN INDUSTRIES, LLC,</b>	)	
	)	<b>Hearing Date: December 22, 2011</b>
<b>Debtors.</b>	)	<b>Hearing Time: 9:30 a.m.</b>

**FINAL APPLICATION OF MCGUIREWOODS LLP FOR  
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT  
OF EXPENSES AS COUNSEL**

McGuireWoods LLP (“McGuireWoods”), counsel for Richard J. Mason, not individually but solely as the trustee (“Mason” or the “Trustee”) in the above-captioned bankruptcy cases, submits this Final Application (the “Application”) of McGuireWoods for Allowance of Compensation and Reimbursement of Expenses as Counsel for the Trustee for Certain Services (the “Applicable Services”) provided to the Trustee during the period from July 1, 2011, through the closing of these cases (the “Compensation Period”) and requests the entry of an order allowing and authorizing payment of final compensation (the “Compensation”) in the amount of \$82,384.50 (including \$5,250 for time McGuireWoods expects to devote to future services) and the final reimbursement of expenses (the “Expense Reimbursement”) in the amount of \$2,726.70 for services provided and expenses incurred by McGuireWoods as counsel to the Trustee, and deeming previously awarded compensation and expense reimbursement awarded to McGuireWoods on an interim basis to be deemed final, and, in support thereof, respectfully states as follows:

**Summary**

1. As described in greater detail below, McGuireWoods seeks final awards of

compensation and expense reimbursement for services provided to the Trustee beginning in 2005 through the closing of these cases.

2. As a result of McGuireWoods efforts, the Trustee was able to collect approximately \$8 Million for distribution to creditors, pay all allowed chapter 7 and chapter 11 administrative expenses claims (including substantial expenses for the Pension Benefit Guarantee Corporation and post-bankruptcy workman's compensation insurance) and other pre-bankruptcy priority claims, and reduce aggregate unsecured claims by over \$160 Million. As set forth below, the benefit to these estates from McGuireWoods' efforts on behalf of the Trustee is substantial and will likely result in a distribution of approximately 15% to general unsecured in a case that originally appeared to be administratively insolvent. In addition, McGuireWoods assisted the Trustee in terminating or transferring substantial defined benefit and defined distribution plans of the Debtor's employees (of which there were several hundred) so that the employees could receive retirement distributions approaching \$24 Million<sup>1</sup>.

### **Jurisdiction and Venue**

3. This is a core matter pursuant to 28 U.S.C. § 157(b)(2)(A).

4. The Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157(b)(2) and 1334.

5. Venue for these cases and this Application is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

### **Background**

6. On June 29, 2005 (the "Petition Date"), the above-captioned debtors (the

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<sup>1</sup> A small portion of McGuireWoods compensation for this effort was paid directly by the purchaser of the Debtor's assets pursuant to prior order of this Court.

“Debtors”) filed a voluntary petition for relief pursuant to chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”).

7. The principal operation of the Debtors was owned by JII Liquidating, Inc., f/k/a Jernberg Industries, Inc. (“Jernberg Industries”). A significant smaller operation was owned by IM Liquidating, LLC, f/k/a Iron Mountain Industries, LLC (“Iron Mountain”). The third debtor, JSI Liquidating, Inc., f/k/a Jernberg Sales, Inc. (“Jernberg Sales”), served as a sales conduit for Jernberg Industries and Iron Mountain.

8. On the Petition Date, the Debtors filed a motion [Docket No. 27] seeking approval of bidding procedures in connection with the proposed sale (the “Sale”) of substantially all of their operating assets to Hephaestus Holdings, Inc. (“New Jernberg”) pursuant to an Asset Purchase Agreement (as thereafter amended, the “APA”).

9. On August 24, 2005, the Court entered an order authorizing and approving the Sale to New Jernberg (the “Sale Order”) [Docket No. 421].

10. On September 26, 2005, the Court entered an order converting these cases to cases under chapter 7 of the Bankruptcy Code as of 12:01 A.M. on October 10, 2005 (the “Conversion Date”) [Docket No. 529]. Mason was appointed the Trustee shortly thereafter.

11. On October 27, 2005, the Court entered an order authorizing the Trustee to retain McGuireWoods as counsel to the Trustee nunc pro tunc to October 7, 2005 (the “Retention Date”) [Docket No. 585].

12. On December 14, 2006, the Court entered an Order [Docket No. 806] approving and authorizing the Trustee to disburse to McGuireWoods compensation of \$459,708.00 and reimbursement of expenses of \$17,920.00 for services provided to the Trustee during the ten-month period from October 7, 2005, through July 31, 2006.



13. On August 30, 2007, the Court entered an Order [Docket No. 954] approving and authorizing the Trustee to disburse to McGuireWoods compensation of \$398,089.50 and reimbursement of expenses of \$9,469.30 for services provided to the Trustee during the eight-month period from August 1, 2007, through March 31, 2007.

14. On December 18, 2007, the Court entered an Order [Docket No. 1031] approving and authorizing the Trustee to disburse to McGuireWoods compensation of \$376,421.00 and reimbursement of expenses of \$15,820.65 for services provided to the Trustee during the seven-month period from April 1, 2007, through July 31, 2007.

15. On August 21, 2008, the Court entered an Order [Docket No. 1127] approving and authorizing the Trustee to disburse to McGuireWoods compensation of \$449,923.50 and reimbursement of expenses of \$11,310.09 for services provided to the Trustee during the seven-month period from August 1, 2007, through February 29, 2008.

16. On December 18, 2008, the Court entered an Order [Docket No. 1155] approving and authorizing the Trustee to disburse to McGuireWoods compensation of \$377,809.50 and reimbursement of expenses of \$11,538.06 for services provided to the Trustee during the seven-month period from March 1, 2008, through September 30, 2008.

17. On June 18, 2009, the Court entered an Order [Docket No. 1181] approving and authorizing the Trustee to disburse to McGuireWoods compensation of \$213,765.00 and reimbursement of expenses of \$6,870.83 for services provided to the Trustee during the five-month period from October 1, 2009 through February 28, 2009.

18. On December 11, 2009, the Court entered an Order [Docket No. 1204] approving and authorizing the Trustee to disburse to McGuireWoods compensation of \$630,557.50 and reimbursement of expenses of \$32,088.40 for services provided to the Trustee during the five

month period from March 1, 2009 through October 31, 2009.

19. On May 20, 2010, the Court entered an Order [Docket No. 1219] approving and authorizing the Trustee to disburse to McGuireWoods compensation of \$121,748.50 and reimbursement of expenses of \$3,151.00 for services provided to the Trustee during the five month period from November 1, 2009, through March 31, 2010.

20. On August 26, 2010, the Court entered an Order [Docket No. 1240] approving and authorizing the Trustee to disburse to McGuireWoods compensation of \$83,182.00 and reimbursement of expenses of \$1,553.73 for services provided to the Trustee during the three month period from April 1, 2010, through June 30, 2010.

21. On December 16, 2010, the Court entered an Order [Docket No. 1256] approving and authorizing the Trustee to disburse to McGuireWoods compensation of \$181,677.00 and reimbursement of expenses of \$4,775.55 for services provided to the Trustee during the four month period from July 1, 2010 through October 31, 2010.

22. On August 9, 2011, the Court entered an Order [Docket No. 1329] approving and authorizing the Trustee to disburse to McGuireWoods compensation of \$191,517.40 and reimbursement of expenses of \$4,406.07 for services provided to the Trustee during the eight month period from November 1, 2010 through June 30, 2011.

23. Accordingly, the Court has awarded McGuireWoods a total of \$3,484,398.90 in compensation (the "Previously Awarded Compensation") and \$118,903.68 in reimbursement of expenses (the "Previously Awarded Expense Reimbursement") since the Retention Date for services provided to the Trustee.

#### **Closing of Case**

24. As of the date of the filing of this Application, the Trustee has a) completed his

work on the administration of all of the Debtors' pension plans; b) collected and liquidated all known assets of the estate; c) made interim distributions to satisfy the substantial chapter 11 administrative claims and chapter 7 priority claims against the estate; d) been authorized to treat the Debtors' estates as substantively consolidated for distribution purposes; and e) submitted his Trustee's Final Report (the "Final Report"). Accordingly, upon review and approval of the Final Report by the Court, the Trustee will be in a position make final distributions to creditors holding allowed claims and, hopefully, close this case before the end of 2011.

### **Relief Requested**

25. Through this Application, McGuireWoods seeks the entry of an order, pursuant to sections 330 and 331 of the Bankruptcy Code approving and authorizing payment of the Compensation in the amount of \$82,384.50 on a final basis and the Expense Reimbursement in the amount of \$2,726.70 on a final basis incurred representing the Trustee during the four-month Compensation Period. A detailed abstract containing specific summaries of all of the services provided by McGuireWoods, including all fees charged and all expenses incurred, is attached hereto as Exhibit A.<sup>2</sup> Additionally, McGuireWoods seeks entry of an order deeming the Previously Awarded Compensation and the Previously Awarded Expense Reimbursement to be final.

### **The Trustee's and McGuireWoods' Activities During the Course of These Cases**

26. These cases presented a number of complex challenges for the Trustee. The three

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<sup>2</sup> The total additional fees sought includes an additional \$5,250.00 of fees (itemized in paragraph 46 below) beyond the fees reflected on the time detail attached hereto as Exhibit A that McGuireWoods anticipates incurring in the presentation of this Final Application and assisting the Trustee with matter related to the closing of the case and distributions to creditors.

Debtors operated<sup>3</sup> an auto-parts manufacturing enterprise that was owned and managed by a group of five individuals (the “Shareholders”).<sup>4</sup> Prior to the conversion of these cases to chapter 7 bankruptcies, the Debtors were managed by a restructuring consultant who served as the Chief Restructuring Officer. Following the closing of the Sale, none of the Debtors’ management or employees remained in place and three of the Debtors’ five owners, officers, or directors (collectively, the “Debtor Shareholders”)<sup>5</sup> filed petitions for relief pursuant to chapter 11 of the Bankruptcy Code. The other two individuals are believed to currently reside in California and Florida. As a result, no one appeared on behalf of the Debtors for the initial creditors’ meeting conducted pursuant to section 341 of the Bankruptcy Code, forcing the Trustee to conduct significant formal and informal discovery from numerous other parties in order to investigate the Debtors’ financial affairs and other potential assets of these estates. This investigation was further complicated by the fact that all of the Debtors’ books and records were included in the assets sold to New Jernberg pursuant to Sale. Additionally, the Debtors appear to have operated to a significant extent as a single enterprise and entered into a number of real estate and other transactions with several non-debtor entities that are owned, to varying degrees, by some of the Shareholders.

*McGuireWoods’ Services to the Trustee During the Previous Compensation Periods*

27. At the outset of the case, because of the nature of the Debtors’ operations, the

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<sup>3</sup> The statements describing any relevant background facts and legal issues contained in this Application are merely intended to provide a broad summary of relevant background and are not intended as a complete description of such facts and legal issues. Therefore, any such statements contained in this Application should not be construed or interpreted as a definitive statement or recitation of the Trustee’s current or final position regarding these facts or legal issues.

<sup>4</sup> Although the Debtors do not share the same equity structure, J. William Giffune, Thomas McDonald, R. Thomas Beecham, Michael Mills, and Eldon Wheeler, to varying degrees, own all of the stock or membership interests in the Debtors. Only four of these individuals have an ownership interest in IM Liquidating, LLC f/k/a Iron Mountain Industries, LLC.

<sup>5</sup> The Debtor Shareholders include R. Thomas Beecham (Case No. 05 B 54525), J. William Giffune (Case No. 05 B 54583), and Thomas McDonald (Case No. 05 B 54684).

Trustee was faced with working on two time-consuming projects that were part of his duties but did not produce any monies for these estates. First, the Trustee had to address a number of issues relating to the Debtors' defined benefit and defined contribution plans. The defined benefit plan (the "DBPP") covered approximately 659 participants and held in excess of \$10 million. Ultimately, after a period of discussion and negotiation, the Trustee turned over the continued administration of the defined benefit pension plan to the Pension Benefit Guaranty Corporation (the "PBGC"). The defined contribution plans ("DCP") covered approximately 800 participants and held in excess of \$14 million. As to the DCP, the Trustee effected a plan-to-plan transfer to New Jernberg and terminated the plans as they relate to the participants not employed by New Jernberg. Second, the Trustee was required to prepare tax returns for each of the Debtors (each of which was a "pass through" entity for federal income tax purposes) and to distribute K-1 schedules to each holder of equity in the Debtors for 2005 and each subsequent year. This task was made more challenging as a result of disagreements over the price paid by New Jernberg for the Debtors' operating assets and other related matters.

28. Later during the course of these cases, the Trustee was faced with additional challenges related to the Debtors' tax affairs related to a new Illinois withholding tax statute and certain matters related to the Debtors' status as a pass through entity. Accordingly, both of these matters required the Trustee's attention and the assistance of McGuireWoods, but did not result in money for the Debtors' estates.

29. During previous compensation periods, McGuireWoods efforts to assist the Trustee touched nearly every aspect of this complex case, but were focused on the following activities:

(a) Assisting the Trustee in his analysis and review of the DBPP and turning administration of the DBPP over to the PBGC and effecting the Plan-to-Plan transfer of the Debtors' DCP to New Jernberg and assisting the Trustee with significant wind-up issues related to the DCP;

(b) Investigating, addressing, and resolving the Debtors' many complex tax issues;

(c) Investigating the Debtors' affairs, including identifying transactions potentially subject to avoidance and recovery by the Trustee;

(d) Investigating and prosecuting avoidance and other causes of action, resulting in significant recoveries for the Debtors' estates;

(e) Prosecuting lawsuits against Fuji Machine America Corp., Saet SPA, the Debtors' Shareholders, and other parties alleging significant claims against the Debtors' Estates and negotiating a resolution with New Jernberg, all resulting in a significant reduction of outstanding claims that alleged secured, administrative, priority and general unsecured status, and in some cases, additionally resulting in significant payments to the Debtors' estates;

(f) Analyzing the claims filed by the PBGC, the Debtors' largest creditor, objecting to those claims, and negotiating a comprehensive settlement of the PBGC's claims;

(g) Prosecuting a lawsuit against Republic Engineered Products ("Republic"), one of the Debtors' largest creditors for the avoidance for certain pre-petition

transfers and certain actions taken while Republic was chair of the Committee of Unsecured Creditors when these cases were pending under Chapter 11 protection, conducting discovery and investigation in that matter, defending against a motion for summary judgment in that lawsuit and preparing for a significant trial on the Trustee's claims, and settling that matter which resulted in a payment to the Trustee of more than \$2.1 million and the waiver of all of Republic's claims against the Debtors' estates;

(h) Prosecuting claims against insider JII Real Estate for making allegedly fraudulent transfers of certain real estate and settlement of that litigation resulting in significant payments to the Trustee;

(i) Reviewing, analyzing, and, in appropriate instances, objecting to (both on an individual and omnibus basis), the over 500 purported administrative, priority, and general unsecured claims asserted against the Debtors' estates, maintaining a comprehensive list of allowed claims, and attending to numerous matters related to the administration of claims and inquiries from creditors;

(j) Paying all outstanding chapter 7 and chapter 11 administrative claims (with exception of certain current professional fees and trustee compensation), and all outstanding priority claims; and

(k) Obtaining Court approval to deem the estates substantively consolidated for distribution purposes, allowing for an efficient and fair distribution of estate assets to holders of allowed claims.

30. Working with McGuireWoods, the Trustee accumulated approximately \$8,000,000.00 in the Debtors' estates and, through aggressive litigation and negotiation, reduced outstanding non-priority claims by more than \$160 Million. Thus, the services provided to the Trustee by McGuireWoods were undoubtedly beneficial to the Debtors' estates, particularly when considering, at the time of the Trustee's appointment, the cash available was insufficient to pay asserted secured, administrative, and priority claims and non-priority general unsecured claims exceeded \$180 Million<sup>6</sup>. Thus, without the Trustee's efforts and assistance from McGuireWoods, the hope for anything more than a *de minimus* distribution to general unsecured claimants was unlikely.

31. Thus, due in part to McGuireWoods efforts, non-priority claimants can expect to share pro rata in the approximately \$2.8 Million of estate funds that will be distributed after payment to professionals and statutory compensation to the chapter 7 Trustee.

*McGuireWoods' Services to the Trustee During the Current Compensation Period*

32. During the Compensation Period, the McGuireWoods activities have been principally focused on: (i) addressing any outstanding issues with claims, including reviewing the court's claims register to ensure that it is consistent with orders on claims entered by the Court and entering into stipulations with claimants to reflect the current status of claims; (ii) analyzing the basis for a motion for substantive consolidation, drafting a motion for substantive consolidation, and appearing before the Court on the same; and (iii) assisting the Trustee in his claims analysis for the preparation of the Final Report and the closing of the case; and (iv) addressing other administrative issues that have arisen in these cases.

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<sup>6</sup> Some of the claim reductions resulted from the elimination of duplicative or erroneously filed claims. However, the vast majority of reductions resulted from the resolution of substantive disputes, many of which were the subject of adversary proceedings that were ultimately settled in the Trustee's favor.



33. On October 6, 2011, the Court entered an Order Granting the Trustee’s Motion to Treat Debtors’ Estates as Substantively Consolidated for Distribution Purposes (the “Substantive Consolidation Order”) [Docket No. 1346]. In the Substantive Consolidation Order, the Court authorized the Trustee to transfer the funds held in the Jernberg Sales estate and the Iron Mountain estate to the Jernberg estate (the “Distribution Funds”) for distribution to creditors. Accordingly, McGuireWoods seeks payment of the Compensation and Expense Reimbursement from the Distribution Funds.

34. As of the date of this Motion, the Distribution Funds total \$2,811,562.57.

35. Pursuant to prior orders of this Court, the Trustee has also made two interim distributions to satisfy all outstanding Chapter 11 administrative expense and pre-bankruptcy priority claims. According, the Trustee believes that all of the funds remaining in the estates will be distributed for professional fees and expenses, trustee compensation and expenses, and allowed general unsecured claims.

36. The normal hourly rates<sup>7</sup> charged by the principals, associates, and paraprofessionals of McGuireWoods for the period covered by this application are as follows:

<b>Name</b>	<b>Title</b>	<b>Specialty</b>	<b>Total Hours</b>	<b>Rate (\$/hour)</b>	<b>Total Value</b>
Richard J. Mason	Partner	Bankruptcy	9.80	\$675	\$6,615.00
Patricia K. Smoots	Partner	Bankruptcy and Litigation	6.80	\$525	\$3,570.00
Larry R. Goldstein	Counsel	ERISA	5.60	\$570	\$3,192.00
Paul J. Catanese	Associate	Bankruptcy	181.2	\$350	\$63,420.00
Kimberly	Paralegal	Bankruptcy	1.50	\$225	\$337.50

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<sup>7</sup> McGuireWoods periodically adjusts the normal hourly rates for its attorneys and paraprofessionals in the ordinary course of its business.

McFarland					
<b>Total</b>			<b>204.9</b>		<b>\$77,134.50</b>

37. The blended rate of attorneys and paraprofessionals representing the Trustee for the above-described services is approximately \$367.00.

**Nature of Services Performed by McGuireWoods**

38. All services performed by McGuireWoods for which Compensation is being sought during the Compensation Period were performed for and on behalf of the Trustee.

39. This Application has been prepared with the intention of complying with the applicable standards set forth in the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, and Local Rule of Bankruptcy Procedure 5082-1.

40. None of the payments received by McGuireWoods will be shared with any other party, nor are these payments subject to any sharing arrangement between McGuireWoods and any third party.

<b>Nature of Services</b>	<b>Approximate Hours</b>	<b>Approximate Value</b>
0002- Case Administration	3.80	\$1,330.00
0002- Creditors and Claims	132.50	\$48,677.50
0005- Firm Retention and Fee Applications	28.2	\$10,520.00
0010- Other Professional Retention and Fee Applications	27.0	\$9,450.00
0020- Termination of 401(k) Plans	6.80	\$3,612.00
0023-	6.60	\$3,545.00

Tax Issues		
<b>Total</b>	<b>204.90</b>	<b>\$77,134.50</b>

41. In accordance with section 330 of the Bankruptcy Code, McGuireWoods represents that the amount of fees and expenses are fair and reasonable given: (a) the complexity of this case and the relevant adversary proceedings; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services; and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

42. For the Compensation Period, McGuireWoods provided a wide variety of legal services to the Trustee. The services McGuireWoods performed during the Compensation Period are categorized and described in detail in the itemized statement attached hereto and made a part hereof as Exhibit A. At the end of each category is a list of each attorney or paraprofessional and the total number of hours (and the corresponding dollar value) spent on that matter. The following chart is a brief overview of the services provided by McGuireWoods for which it seeks Compensation and includes the approximate hours expended and the approximate value of those services.

43. A general summary of the services provided by McGuireWoods to the Trustee during the Compensation Period, includes but is not limited to:

(a) Case Administration: During the Compensation Period, McGuireWoods attended to various matters related to the administration of the Debtors' estates, principally focusing on preparing for the close of the case. **Total Fees: \$1,330.00.**

(b) Creditors and Claims: During the Compensation Period, McGuireWoods (i) reviewed and analyzed the remaining objectionable claims against the estate (principally of Visteon Corporation and Toyota Motor Corporation) and obtained a

Court approved settlement of both; (ii) reviewed outstanding claims for the Motion to Substantively Consolidate the Debtors' Estates for Distribution Purposes and drafted and obtained Court approval of the same; and (iii) reviewed the Court's claims registered to ensure that it conformed to orders previously entered by the Court, contacted the Clerk's office to modify the Court's claim register when appropriate, and reviewed outstanding claims to assist the Trustee in the preparation of his Final Report . **Total Fees: \$48,677.50.**

(c) Firm Retention and Fee Applications: During the Compensation Period all fees related to this billing category are in connection with the preparation of two fee applications, i.e., McGuireWoods' Eleventh Interim Application For Allowance of Compensation and Reimbursement of Expenses and the hearing on that application and the preparation of this Final Application. **Total Fees: \$10,520.00.**

(d) Other Professional Retention and Fee Applications: During the Compensation Period, McGuireWoods drafted the Fifth Interim Application for Compensation of Horwich Coleman Levin ("HCL"), the Trustee's Tax Accountant and the Trustee's Final Application. **Total Fees: \$9,450.00.**

(e) Termination of 401(k) Plans: During the Compensation Period, McGuireWoods completed the wind-up of the Debtors' DBP. **Total Fees: \$3,612.00.**

(f) Tax Issues: McGuireWoods actively represented the Trustee with respect to certain tax matters. During the Compensation Period McGuireWoods focused on any tax issues that may face the Debtors' estates due the deemed substantive consolidation of the Debtors' estates and the closing of the case. **Total Fees: \$3,545.00.**

44. McGuireWoods has generally divided projects among the attorneys representing the Trustee in these cases and has attempted to avoid any duplication of attorney time spent on

each project. The overlapping nature of the Debtors' businesses, their relationships with insiders and third parties, and the various transactions created the need for certain attorney conferences to coordinate the Trustee's investigations and to develop legal theories based on all relevant information. Where possible, the itemization of services sets forth the reasons why more than one attorney needed to be present to participate in a particular activity.

#### **Computation of Compensation**

45. The services performed by McGuireWoods during the approximately four-month Compensation Period required a total time expenditure of 204.9 hours on the part of the principals, associates and paraprofessional of McGuireWoods. The services for which McGuireWoods is seeking compensation are set forth with particularity in Exhibit A. Based on the nature, extent and value of the services for which McGuireWoods is seeking compensation, the time spent on such services and the cost of comparable services other than in a case under the Bankruptcy Code, such services have a value of not less than \$77,134.50.

#### **Request for Additional Compensation Associated with the Closing of the Case**

46. In addition to the time set forth on Exhibit A related to Applicable Services, McGuireWoods seeks an additional \$5,250.00 (based on 15 hours of time at \$350/hour (Mr. Catanese's standard rate for 2011)) that McGuireWoods anticipates incurring in finalizing and presenting this Final Application, handling creditor inquiries regarding the closing of the case and distributions on account of allowed claims, preparing for and appearing before the court on the Trustee's Final Report, this Final Application, the Trustee's Final Application for Compensation, and any subsequent status hearings and other matters that will arise in the closing of this case.

**Expenses**

47. In addition, McGuireWoods incurred certain reasonable and necessary expenses during its representation of the Trustee in the amount of \$2,721.20. A detailed breakdown of these expenses is contained in Exhibit A. The expenses relate to charges for: (i) in-house copy charges; (ii) long distance telephone charges; (iii) computer research charges; (iv) postage; (v) messenger and Federal Express charges; and (vi) Form 5500 filing fees.

48. A summary of these reasonable and necessary expenses is provided below:

(a) In-House Copying (\$1,249.40): McGuireWoods bills \$0.10 per page for all regular internal copies. Such charges are reasonable and customary in the legal industry, representing costs of copy materials, outside services, acquisition, maintenance, storage and operation of copy machines, and maintaining the copy center. In this instance, the copy charges primarily relate to the significant copies associated with McGuireWoods Eleventh Interim Fee Application, the Fee Application of HCL, the Trustee's Motion to for Authority to Settle with Visteon and Toyota, and the Trustee's Motion to Deem the Debtors' Estates as Substantively Consolidated for Distribution Purposes.

(b) Long Distance Telephone (\$3.80): McGuireWoods seeks reimbursement of expenses for long distance calls incurred in representing the Trustee in these cases.

(c) Computer Research and PACER (\$816.40): McGuireWoods seeks reimbursement of actual expenses incurred in performing computer legal research using Westlaw, Lexis-Nexis, and PACER in this case. In this instance, the Applicant incurred PACER expenses of \$20.40 related to reviews of the Court filings in this case. With respect to Lexis-Nexis charges the applicant incurred charges totaling \$798.00 related to

researching the applicable standards for authorizing the substantive consolidation in bankruptcy cases.

(d) Postage (\$425.76): McGuireWoods seeks reimbursement of actual postage expenses incurred in sending correspondence, notices, pleadings and other documents to appropriate parties in this case.

(e) Messenger and Federal Express Charges (\$63.82): McGuireWoods seeks reimbursement of \$11.00 in messenger charges and \$52.82 in Federal Express charges.

(f) Form 5500 Filing Fees (\$167.52): McGuireWoods seeks reimbursement of \$167.52 related to the filing of Form 5500 with the Department of Labor with respect to the Debtors DCP.

### **Notice**

49. Sections 330 and 331 of the Bankruptcy Code require notice and a hearing before any action on this Application. McGuireWoods has mailed a copy of the Notice of this Application to (i) the creditors on the consolidated list of the thirty largest creditors of the Debtors, (ii) the United States Trustee, (iii) those parties who have requested receipt of pleadings in these cases pursuant to Federal Rule of Bankruptcy Procedure 2002; and (iv) all of the parties which will receive a copy of the Trustee's Final Report including all parties filing proofs of claim at their filed address and any more current address McGuireWoods could locate. A copy of the notice mailed to the parties set forth above is attached hereto as Exhibit B. Trustee requests that the Court determine that such notice is adequate and appropriate under the circumstances. Additionally, a complete copy of this application with all supporting exhibits has been served electronically on all parties receiving electronic notices from the Court pursuant to the Court's

electronic filing system (a/k/a ECF). McGuireWoods will make copies of this Application and all supporting documentation available to any party in interest that submits a written request to Paul J. Catanese via regular mail at McGuireWoods LLP, 77 W. Wacker Drive, Suite 4100, Chicago, IL 60601; via facsimile at (312) 920-3697; or via electronic mail at pcatanese@mcguirewoods.com.

WHEREFORE, McGuireWoods prays this Court enter an order (i) allowing McGuireWoods' final compensation of \$82,384.50 as payment for legal fees and professional services; (ii) allowing final reimbursement of expenses to McGuireWoods in the amount of \$2,726.70; (iii) authorizing the Trustee to pay these final fees and expenses out of the money in the Jernberg estate; (iv) deeming the Previously Awarded Compensation to be final; (v) deeming the Previously Awarded Expense Reimbursement to be final; (vi) approving the form and manner of notice provided to creditors and other parties in interest; and (vii) granting such further relief as the Court deems just and appropriate.

November 22, 2011

By:

/s/ Paul J. Catanese  
One of the Attorneys for the Trustee

Richard J. Mason, P.C. (ARDC #01787659)  
Paul J. Catanese (ARDC #0629230)  
McGuireWoods LLP  
77 W. Wacker Drive  
Suite 4100  
Chicago, IL 60601  
(312) 849-8100  
*Counsel to Richard J. Mason, Trustee*

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